DOCUMENT RESUME

ED 166 835 95 EA 011 346

TITLE	State School Finance Reform in the 1970's (Excerpted from School Finance Reform: A Legislators' Handbook).
INSTITUTION	National Conference of State Legislatures, Washington, D.C.
SPONS AGENCY	National Inst. of Education (DHEW), Washington, D.C.
PUB DATE	Feb 76
NOTE	33p.; For a related document, see ED 122 403; Not available in paper copy due to small print of original document
EDRS PRICE	MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS	*Educational Finance; Equalization Aid; *Finance Reform; Guides; Legislators; Property Taxes; School District Spending; *School Taxes; *State Aid; State Federal Aid; *State Legislation

ABSTRACT

This report describes and evaluates the record of reform in several states that have revised their school finance systems since 1971. The introductory chapter provides an overview of reform's recent successes, shortcomings, and prospects. Six subsequent chapters offer a close look at its main features. Chapters 2 and 3 analyze new school aid legislation designed to place additional dollars behind high-cost children or to channel greater state aid into urban and rural areas. Chapters 4 and 5 examine the fiscal management of new reform laws, the former focusing on taxing and spending controls, the latter on revenue needs. Chapters 6 and 7 deal with two issues that state legislators are facing in their efforts to build more equitable school finance systems. Chapter 6 discusses the issues involved in developing a cost of education that will enable more state aid to be directed to areas with extraordinary education costs. And chapter 7 relates the issues involved in meshing of state and federal education aid programs to bring about more fiscal equity for local taxpayers and poor children. In sum, this booklet is intended to help the concerned state legislator and his staff to better understand how states can improve their basic school finance laws. The appendix contains selected statistical data on school finance revisions for Florida, Illincis, Kansas, Michigan, New Mexico, Utah, and Wisconsin. (Author)

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State School Finance Reform in the 1970's

(Excerpted from School Finance Reform: A Legislators' Handbook)

February 1976

The Legislators' Education Action Project
National Conference of State Legislatures
Suite 702
1150 17th Street, N.W.
Washington, D.C. 20036
(202) 785-8830

This report has been made possible through contract funding provided by the National Institute of Education

EA 011 346

State School Finance Reform in the 1970's

John J. Callahan—William H. Wilken
Legislators' Education Action Project
National Conference of State Legislatures
with the assistance of
Susan Wiley, Robert Boonin and Paula Pierce

A. Introduction

Nothing is more symptomatic of the recent renaissance in state government than the new role of states in public school finance. States in every region since 1970 have been compelled to assume a much broader responsibility for funding public education due to the convergence of several powerful forces. Local property taxes have mounted as school employees and spokesmen for children with high-cost educational needs became increasingly effective in winning greater dollar outlays. Long-simmering dissatisfaction with local property tax burdens has erupted into well-orchestrated campaigns for state relief, especially in areas with large concentrations of farmers or elderly persons. State revenue collections have fluctuated drastically; with fiscal surpluses first generating new state budget commitments while recently lagging collections have created strong pressures for greater state budget control. But most important of all, both state and federal courts have rendered decisions which have given the proponents of school finance reform a powerful lever for change. From the landmark *Serrano* decision of 1971 to more recent rulings in *Robinson* and *Horton*, the courts have made it clear: public school finance laws which make the quality of a child's education dependent on local wealth are constitutionally suspect and vulnerable to judicial challenge.

The central features of the new state role in public school finance have been fourfold. First, most states with new laws have assumed substantial increases in raising public school dollars, by tapping budget surpluses, and by raising the rates of traditional state taxes. Second, many of the states with new laws have cut local school tax rates and in several instances have reduced property tax bills substantially. Third, all of the school finance reform states of the last five years have taken steps to insure a considerably closer fit between the distribution of state school aid and the presence of unusual educational needs or costs, these steps being most visible in the comprehensive pupil weighting systems implemented in five states. And finally, the great majority of post-*Serrano* reform states have imposed systematic controls on the growth of local school budgets, either by setting strict limits on local taxes or by establishing ceilings on school expenditures.

This report describes and evaluates the record of reform in several states which have revised their school finance systems since 1971. This introductory chapter provides an overview of reform's recent successes, shortcomings, and prospects. Six subsequent chapters offer a close look at its main features. Chapters II and III analyze new school aid legislation designed to place additional dollars behind high-cost children or to channel greater state aid into urban and rural areas. Chapters IV and V examine the fiscal management of new reform laws, the former focusing on taxing and spending controls, the latter on revenue needs. Chapters VI and VII deal with two new issues that state legislators are facing in their efforts to build more equitable school finance systems. Chapter VI discusses the issues involved in developing a cost of education index that will enable more state aid to be directed to areas with extraordinary education costs. And Chapter VII relates the issues involved in meshing of state and federal education aid programs to bring about more fiscal equity for local taxpayers and poor children. In sum, this booklet is intended to help the concerned state legislator and his staff to better understand how states can improve their basic school finance laws.

B. School Finance Reform: The Accomplishments and Shortfalls

The issues faced by state legislators, courts and chief executives in reforming education finance are complex and difficult to resolve without considerable political compromise. The outcomes of this bargaining process, however, have been basically positive and progressive. New finance laws, on balance, have improved the equity of this nation's school finance system. School property taxes have been reduced in many poorer communities and school tax burdens have been distributed more equitably among local taxpayers. State-imposed school tax and budget controls have kept school taxes down and expenditure increases manageable in a time of declining enrollments.

At the same time, reform has permitted a greater than average increase in school expenditures in many poor school districts. More state monies have been allocated to children who are costly to educate, and many states have developed new aid programs to meet the pressing school finance needs of urban centers and rural areas. In short, poor taxpayers and educationally disadvantaged children have been the main beneficiaries of new school finance laws.

But the record of school finance reform needs improvement. In some cases, school tax and expenditure controls have prevented bridging expenditure gaps between rich

and poor communities. More flexible controls to reduce this expenditure imbalance are still required in many states. Better funded categorical programs for the exceptional educational needs of disadvantaged in urban and rural areas are still urgently needed in some states. More sophisticated aid formulas that consider income poverty and excessive non-educational tax burdens also would help hard-pressed urban areas.

States also could continue to improve the fiscal equity of their school aid policies by repealing those aid provisions which provide minimum aid to all districts regardless of their wealth. These policies still compromise the fiscal equity of many state aid plans. Finally, states need to exercise considerable supervision of their aid systems to insure that aid is directed to communities that need it most. To that end, many states will have to encourage poorer communities to take the maximum fiscal advantage of new aid reform laws. While most new reform laws have not diminished local control of education, states still must face up to the responsibility of helping poorer districts attain the maximum benefits of their state aid laws.

School Property Tax Reduction. Reduction of school property tax burdens has been the most dramatic and visible achievement of new finance reform laws. At least five states with new funding legislation—Colorado, Kansas, Minnesota, North Dakota, and Wisconsin—have been experiencing absolute reductions in local school revenue collections (almost wholly property taxes) at a time when the collections in many non-reform states have been going up several percentage points a year. Wisconsin, for example, took steps which brought $92 million in local school property tax relief between 1973 and 1974. Minnesota, as Table 1 shows, embraced legislation which allowed a typical household to reduce its combined state income and local property tax bill by about 4 percent between 1971 and 1973. Similarly, Arizona adopted new school funding legislation which permitted property taxes on a $20,000 house in Phoenix to fall by 16.3 percent between 1974 and 1975.

Property tax burdens not only have been reduced in some reform states, but also have been made much more equitable. Prior to the new laws, taxpayers in poor communities often paid well-above-average tax rates for well-below-average quality school services. Today this condition is less prevalent. Consider, for example, the case of Wisconsin. In the year before its reform law went into effect, the state's 37 most property-poor K-12 school districts were able to have current expenditures of $54.61 per pupil for every mill of operating tax effort. The 37 most property-rich K-12 school districts, in contrast, were able to have current expenditures of $63.34 per pupil for the same tax effort (see Appendix Tables W-1 through W-7 for definitions). But in the year Wisconsin's new law went into effect, the ability of the richest and poorest school districts to spend for education was almost completely equalized. In 1974, one mill of operating tax effort allowed the wealthiest 37 school districts to have current expenditures of $84.40 per pupil. And in the 37 poorest school districts, one mill of operating tax effort permitted current expenditures of $85.01 per pupil.

The story is equally graphic in Michigan. In 1972-73, the year before reform, a 25 mill tax rate in the state's richest and poorest communities would have yielded about a $239 per pupil difference in their revenues. When Michigan's new law went into effect in 1973-74, that disparity was reduced to $134 per pupil as Table 2 indicates. Michigan's tax relief of 1973-74, however, was not without considerable precedent. Michigan had taken significant steps to reduce property tax disparities ever since the late 1960's, most notably its "municipal overburden" property tax relief program first instituted in 1964 and expanded ever since. Under this program, Michigan school districts are entitled to special state assistance to the degree its non-educational property taxes exceed the state average by greater than 125 percent.

Not just in Michigan but in several other states, cities have been among the prime beneficiaries of property tax relief provided through school finance reform. Between 1973 and 1974, Kansas City and Topeka were able to cut their educational property tax rates by an average of 11 percent, while Kansas school districts statewide were able to achieve, as Table 3 shows, only about a 1 percent rate reduction (see Appendix A, Table K-1 through K-7 for definitions). Similarly, almost all Colorado cities except Den-

TABLE 1

ESTIMATED AVERAGE STATE PERSONAL INCOME TAX AND LOCAL PROPERTY TAX PAID BY MINNESOTA HOUSEHOLDS WITH AN INCOME OF $10,000 TO $11,000 AND A HOME VALUED AT $21,000 1971 TO 1973*

	Average Tax Payment			
Item	1971	1972	1973	Pct. Change 1971-1973
State Personal Income Tax on $10,000 to $11,000 Income	$384	$435	$435	13.3%
Local Property Tax on $21,000 Home	489	425	404	-17.4
Total	$873	$860	$839	- 3.9

*Minnesota Legislature, 1975

TABLE 2

EVOLUTION OF IMPACT OF MICHIGAN STATE AID FORMULA

Year	District (SEV) Per Pupil	20 Mill Districts	Difference Between High & Low SEV	22 Mill Districts	Difference Between High & Low SEV	25 Mill Districts	Difference Between High & Low SEV	27 Mill Districts	Difference Between High & Low SEV	30 Mill Districts	Difference Between High & Low SEV
1969-70	$10,000	$549.00		$569.00		$ 599.00		$ 619.00		$ 649.00	
	20,000	628.00		668.00		728.00		768.00		828.00	
	30,000	738.00		798.00		888.00		948.00		1,038.00	
	40,000	848.00	$299.00	928.00	$359.00	1,048.00	$449.00	1,128.00	$509.00	1,248.00	$599.00
1972-73	$10,000	$715.00		$725.00		$ 765.00		$ 785.00		$ 815.00	
	20,000	724.00		764.00		824.00		864.00		924.00	
	30,000	764.00		824.00		914.00		974.00		1,064.00	
	40,000	804.00	$ 89.00	884.00	$159.00	1,004.00	$239.00	1,084.00	$299.00	1,204.00	$389.00
1973-74	$10,000	$760.00		$836.00		$ 866.00		$ 886.00		$ 916.00	
	20,000	760.00		836.00		896.00		936.00		996.00	
	30,000	760.00		836.00		926.00		986.00		1,076.00	
	40,000	800.00	$ 40.00	880.00	$ 44.00	1,000.00	$134.00	1,080.00	$194.00	1,200.00	$284.00
1974-75	$10,000	$780.00		$858.00		$ 975.00		$ 995.00		$1,025.00	
	20,000	780.00		858.00		975.00		1,015.00		1,075.00	
	30,000	780.00		858.00		975.00		1,035.00		1,125.00	
	40,000	800.00	$ 20.00	880.00	$ 22.00	1,000.00	$ 25.00	1,080.00	$ 85.00	1,200.00	$175.00

Source: Dr. James L. Phelps, "New Equity in Michigan School Finance:Second Year Results." Unpublished manuscript, Office of the Governor, 1975.

ver and Colorado Springs have experienced reductions in school tax rates well in excess of the state average. Between 1973 and 1974, for example, the school tax rate statewide fell by about 2 percent, but dropped more than 9 percent in Boulder, by more than 18 percent in Greeley, and by over 23 percent un Grand Junction. Reform in Illinois brought an increase in most urban tax rates, but by a substantially smaller degree than statewide. From 1973 to 1974, the average school tax rate statewide went up by 15 percent, but the rates in Peoria and Springfield, for example, increased by no more than 7 percent (see Appendix A, Tables I-1 through I-8 for definitions).

It should be noted, however, that the significance of many recent tax rate changes is clouded considerably by the very rapid shifts that have been taking place in real estate values, and which may or may not be reflected in local assessments. As Table 4 shows, for example, reported property values in Wisconsin increased greatly between 1973 and 1974, the same time that the state was implementing its new school finance law. In contrast, reported values in Illinois grew hardly at all even though the state's substantial agricultural lands were inflating in value at an unprecedented rate.

As states have taken steps to reduce school property taxes, they also have instituted measures to keep them stabilized in the future. With a handful of notable exceptions, most school finance reform states of the 1970's have made tax and/or expenditure limitations on local school districts an integral part of their new legislation. Tax ceilings are now in place, for example, in Florida, New Mexico, North Dakota and Minnesota. Related measures which discourage high local tax effort are in effect in Maine, Utah and Wisconsin. And expenditure lids are in operation in Colorado, Iowa, Kansas and several other states.

The new tax and expenditure controls on local school districts differ substantially in their stringency. In New Mexico, for example, the tax rate limitation is absolute; no exceptions are allowed. In some states, Colorado and Wisconsin, for example, outlays can be increased over prescribed levels by appeal to state school budget review committees. In other states, such as California and Minnesota, budgets can be altered by appeal to local voters through the referendum process, while several states incorporate multiple escape routes.

Local success in overcoming the new budget controls has varied substantially. Budget overrides tied to referenda have been the hardest to achieve, but not invariably so. Iowa, for example, has experienced only one successful budget override election in five years. But California has witnessed so many that the referendum escape clause proved a major factor in the so-called "second *Serrano*" case which declared the state's response to the first *Serrano* decision unconstitutional. And just as much variability is evident in the case of other types of budget limitations. Colorado and Wisconsin school districts, for example, have been fairly successful in their appeals to their respective state budget review committees. Iowa school districts, however, seem to have found appeals somewhat more difficult, often gaining very little additional budgetary leeway for their effort.

The Need For More Flexible Expenditure Control. Unfortunately, state tax and expenditure limits on local school districts appear to be constraining the ability of poor communities to catch up to the expenditure levels of wealthy communities. These fiscal constraints have been adopted in order to insure that new state aid would bring about lo-school property tax relief and that new aid programs would not result in massive and unmanageable jumps in school expenditures. While the intent of these controls is understandable and acceptable to the general public, they may reduce the equality of educational opportunity that is offered by some new state finance plans. As a result, the same districts that exhibited very low educational expenditures before reform continue to spend at fairly low levels after reform.

Indeed, the specific structure of expenditure controls in states such as California, Kansas, Wisconsin, and Colorado may prevent poor local districts from ever catching up to the spending levels of wealthier units. Table 5 shows, for example, per student expenditures in Kansas' lowest-wealth school districts exhibited less growth than the per student expenditures in its highest-wealth communities. Moreover, initial state experience with fiscal controls reveals that rich rather than poor districts are more apt to seek exemptions from such fiscal restraints. Rich districts in California have been more successful in their override elections than poorer units. They also have been able to raise expenditures at these elections to a greater extent than poorer jurisdictions. Wealthier districts in Wisconsin have been more apt to seek and be granted cost control exemptions than poorer units though the average cost override for all districts was usually only $2500 per request. While these expenditure and cost controls have enjoyed considerable public popularity, state lawmakers must see to it that they do not curtail the ability of poorer districts to substantially raise the level of their educational offerings.

Greater Educational Equity. Notwithstanding tax and expenditure limitations, the state school finance reforms of the 1970's have equalized educational opportunity to a greater extent than in years past. As Table 6 suggests, however, the course of change has been uneven (see Appendix A for greater detail). Some states—like Florida, Iowa, and Michigan—have adopted legislation which has substantially narrowed the expenditure gap between rich and poor communities. A decade ago, for example, Iowa had one of the most disparity-ridden school finance systems in the nation. This year there is no more than a 20 percent variation in the per student general fund expenditures in 90 percent of its school districts. And Michigan shows signs of following a similar pattern. Between 1973 and 1974, its 52 lowest spending school districts experienced an $89 per student increase while its 52 highest-spending districts had no growth.

Reforms adopted by some states will reduce expenditure disparities over a longer period. Minnesota's revisions of 1971, for example, will not begin to narrow the range between the highest and lowest spending districts until the present year, having first emphasized equalization among the bulk of districts rather than its spending "outliers." Similarly, Illinois' new law has had little consequence for expenditure disparities in general, allowing expenditures in the states' poorest school districts actually to rise

TABLE 3

SCHOOL OPERATING TAX RATES PER $1000 ASSESSED VALUATION IN UNIFIED SCHOOL DISTRICTS OF SEVEN STATES BEFORE AND AFTER REFORM*

	School Operating Tax Rates per $1,000 Assessed Valuation						
Level and Year	**Florida**	**Illinois**	**Kansas**	**Michigan**	**New Mexico**	**Utah**	**Wisconsin**
Year Before Reform							
Minimum	6.80	$10.74	4.27	$10.01	$ 2.22	$17.60	$ 6.33
First decile	7.45	18.47	10.07	15.20	2.22	21.40	11.08
Median	10.00	25.97	21.56	22.25	4.44	28.23	15.25
Tenth decile	10.14	41.75	40.67	31.83	4.56	54.36	19.53
Maximum	10.85	55.81	75.23	36.74	5.00	35.30	28.79
Year After Reform							
Minimum	6.00	10.90	3.51	11.38	1.11	20.46	4.08
First decile	6.74	17.53	12.22	16.73	8.06	22.43	7.76
Median	10.00	24.81	21.77	22.75	11.15	28.23	11.39
Tenth decile	10.00	39.55	34.27	38.09	11.15	34.90	15.83
Maximum	10.00	56.03	54.31	37.43	11.15	36.18	23.36
Before to After: Pct Change							
Minimum	-11.8	1.5	-17.8	13.6	-49.9	16.3	-35.5
First decile	- 9.5	-5.1	21.4	10.1	262.3	4.8	-30.0
Median	0	-4.5	1.0	2.2	150.8	0	-25.3
Tenth decile	- 1.4	-5.3	-15.7	19.7	144.1	1.6	-18.9
Maximum	- 7.8	.4	-27.8	1.9	123.0	2.4	-18.9

*See Tables in Appendix A for definitions.

**New Mexico's tax rates the year after reform should be interpreted cautiously since they may reflect certain non-educational taxes.

TABLE 4

ASSESSED VALUATION PER PUPIL AT SELECTED LEVELS IN UNIFIED SCHOOL DISTRICTS OF SEVEN STATES BEFORE AND AFTER REFORM*

	Assessed Valuation per Pupil						
Level and Year	**Florida**	**Illinois**	**Kansas**	**Michigan**	**New Mexico**	**Utah**	**Wisconsin**
Year Before Reform							
Minimum	$ 9,676	$ 3,153	5,156	$ 2,866	2,082	3,441	4,747
First decile	14,181	10,055	10,380	9,447	3,104	4,141	18,553
Median	22,290	23,312	24,741	16,690	11,885	8,178	32,430
Tenth decile	73,095	54,442	68,165	54,131	50,823	16,990	64,980
Maximum	96,697	109,250	138,251	297,041	97,565	19,223	153,780
Year After Reform							
Minimum	$ 14,263	3,059	5,562	3,383	2,153	3,794	5,402
First decile	16,872	10,193	11,252	10,436	3,663	4,545	25,260
Median	34,681	24,000	27,955	18,451	12,868	8,839	41,630
Tenth decile	95,379	54,687	76,722	54,676	57,861	17,462	83,100
Maximum	116,012	124,919	156,614	149,977	105,052	20,765	200,100
Before to After: Pct Change							
Minimum	47.4	-3.0	7.9	18.0	3.4	10.3	13.8
First decile	18.9	1.4	8.4	10.5	18.0	9.8	36.2
Median	55.6	3.0	13.0	10.6	8.3	8.0	28.4
Tenth decile	30.4	.4	15.5	0.8	13.8	2.8	27.9
Maximum	20.0	14.3	11.3	-49.5	7.7	8.0	30.1

*See Tables in Appendix A for definitions

TABLE 5

EXPENDITURE, WEALTH, AND STATE AID DATA OF KANSAS SCHOOL DISTRICTS BY WEALTH DECILE, 1973-74 & 1974-75

Wealth Decile	1973-74 Wealth/Pupil	1973-74 General Fund Budget/Pupil	1973-74 State Aid/ Pupil	1974-75 Wealth/Pupil	1974-75 General Fund Budget/Pupil	1974-75 State Aid/ Pupil
1	$14,904	$ 700	$429	$16,120	$ 784	$501
2	20,243	780	420	23,206	868	501
3	23,283	764	375	27,198	870	440
4	26,310	839	384	31,087	923	409
5	29,604	864	351	34,972	985	389
6	32,577	943	330	39,171	1,007	342
7	37,013	992	301	42,250	1,101	281
8	43,475	1,092	236	52,796	1,186	174
9	52,002	1,155	66	64,339	1,299	42
10	75,705	1,460	0	89,476	1,549	0

(Total Districts=310)

Source: NCSL computations from school finance data supplied by the Kansas Department of Education

TABLE 6

CURRENT EXPENDITURE NET OF TRANSPORTATION PER PUPIL AT SELECTED LEVELS IN UNIFIED SCHOOL DISTRICTS OF SEVEN STATES BEFORE AND AFTER REFORM*

	Current Expenditure Net of Transportation Per Pupil						
Level and Year	**Florida**	**Illinois**	**Kansas**	**Michigan**	**New Mexico**	**Utah**	**Wisconsin**
Year Before Reform							
Minimum	585	$ 721	497	$ 697	623	516	$ 562
First decile	659	808	613	785	687	565	651
Median	777	970	855	938	792	644	773
Tenth decile	1,028	1,291	1,520	1,501	1,358	1,031	1,031
Maximum	1,199	2,046	2,192	7,448	1,552	1,075	1,535
Year After Reform							
Minimum	645	762	609	725	709	526	663
First decile	725	893	675	874	783	619	751
Median	857	1,044	897	1,042	915	698	896
Tenth decile	975	1,434	1,528	1,499	1,587	1,210	1,191
Maximum	1,240	2,443	2,211	4,003	1,706	1,296	1,642
Before to After: Pct. Change							
Minimum	10.3	5.7	22.5	4.0	13.8	1.9	18.0
First decile	13.1	10.5	10.1	11.3	14.0	9.6	15.4
Median	10.3	7.6	4.9	11.1	15.5	8.4	15.9
Tenth decile	- 5.6	11.1	.5	- 0.1	16.1	17.4	15.5
Maximum	3.4	19.4	3.7	-46.3	9.9	20.6	7.0

*See Tables in Appendix A for definitions.

less than in its richest school districts (see Appendix A, Table I-2 for details). Illinois' legislation, however, has increased expenditure equalization among one class of school districts, elementary districts, and has channeled substantially greater resources to communities impacted by large concentrations of poverty pupils.

Supplementary aid for communities in Illinois with large concentrations of poverty pupils symbolizes perhaps the most important aspect of the recent reform laws when viewed from the perspective of educational equity. Increasingly, the new laws have put dollars behind the long-standing idea that some children cost much more to educate than others.

Several reform states—Florida, New Mexico and Utah among others—have adopted pupil weighting systems that guarantee additional state funding for children that are hard or costly to educate. Thus, Florida, New Mexico, and Utah all pledge from 2 to 4 times more funding for the education of special education children, 1.5 more for bilingual education, and 1.3 more for education of primary

school students. New York now provides 25 percent additional state funds for children that are found to be educationally disadvantaged on the basis of statewide standardized tests. New aid programs in Minnesota have raised $150 in additional per pupil funding for Title I pupils in Minneapolis and St. Paul. In a similar manner, rural states have provided the necessary support for many sparsely settled or isolated school districts, preventing major increases in local school taxes and perhaps premature consolidation. Finally, a few states have tried to equalize the purchasing power of the school dollar from one community to the next. Cost of living, indices, for example, have been adopted by Florida, and have brought from 7 to 10 percent more school aid to urban communities. Somewhat in the same vein, some reform states have adopted training and experience "adjustments" as an integral part of their basic school aid formulas. Under such adjustments, some school districts in Utah and New Mexico, for example, receive up to 11 percent greater aid than they would obtain without them.

Several states have also improved the equity of their aid policies by measuring the local fiscal capacity on the basis of both property values and income. This permits states to channel considerably more monies to communities that are both income and property poor—jurisdictions that have a limited tax base and that also house poor populations unable to afford additional school taxes. Connecticut's new aid formula, when fully funded, will give poor Birdgeport an additional $1700 per pupil in state aid while wealthy Greenwich would receive no state funds. Many rural communities in Kansas have benefited by similar measures that recognize the relative income poverty of local residents.

While some reform states have addressed educational costs and needs by adjustments in their basic aid formulas, others have aimed at these problems through expanded use of categorical grants. New categorical programs for compensatory education have been established in Virginia, Wisconsin, California and Utah. In Michigan revenues for categorical aid programs will equal those going into the general aid formula in the coming year. Nationwide, state special education funding has increased from $900 million to $2.2 billion. Bilingual education programs have also been more prominent, with Colorado, Texas, Illinois and New Mexico now adding major new programs.

The Need for Even More Equalizing School Aid Policies. New finance reforms have been favorable to some central cities and poorer rural areas. Special provisions in many state reform laws provide additional funding to these areas. Without these adjustments, many urban and rural areas would have had to raise rather than lower taxes as a result of reform or cut back their educational expenditures.

At the same time, it is clear that states could do more to meet the pressing fiscal needs of urban centers and rural hamlets. Only one state—Michigan—recognizes the fact that high non-school taxes curtail the ability of large cities to finance their education needs. Yet, if the program were fully funded it would receive three or four times that amount. Not all reform states have developed categorical grants for funding compensatory or bilingual education programs. Nor have all states followed the lead of Minnesota and Illinois in making additional state aid available to a district when its concentration of hard-to-educate pupils exceed state average. Moreover, no reform state has yet to fully perfect a cost-of-education index that will channel more state aid to areas where it takes more money to provide a quality education. Only Florida with its cost of living adjustment comes close.

Rural areas could be treated more fairly in some state school aid plans. While many small districts are heavily subsidized in such reform states as Utah and New Mexico, several states do not make special provisions to meet the special funding needs of these areas. This contrasts with Kansas which permits a higher level of reimbursable expenditure in these small units, and which may prevent premature consolidation of these units which often provide a high-quality education to their students. Where rural areas have not been given special status in new aid laws—in Wisconsin and Michigan, for example—they have not always been able to expand their school expenditures as fast as other, more suburban areas which have a stronger tax base and a greater inclination to raise school taxes to bring in additional state aid.

Continuing Obstacles to Equity. Efforts to improve school finance equity in coming years will be undermined unless states are better able to come to grip with the problem of ineffective or impotent state aid administration. Unfortunately, there are some signs that recent improvements in state school finance legislation are being frustrated by the inability or failure of state administrators to ensure that poor communities take maximum advantage of new funding opportunities. In Utah and Florida, for example, many poor rural school districts have classified very low percentages of their pupils in high-cost special education programs despite evidence that they have high concentrations of special needs pupils.

In New Mexico, while poorer rural districts fare better in pupil weighting systems than wealthier urban areas, they have been unable or unwilling to attract more qualified teaching personnel, and this has resulted in a reduction of their state aid entitlements. Many poorer school districts in Michigan have not raised school taxes to bring in substantial additional state aid for their children. In short, poorer districts have not always partaken of all the benefits of new state aid programs. States must find new ways to encourage them to do so whether it be through measures to further relieve undue school tax burdens or through preferential aid programs for very poor districts.

While many poor school districts have failed to avail themselves of reform's benefits, some communities have made a concerted effort to take all of its benefits—and then some. In Florida and Utah, for example, a number of localities attempted to classify pupils in high cost programs at a rate far above the state average. Thus, Florida, New Mexico, and Utah have put "caps" on the number of pupil weightings that the state will fund to prevent misclassification of students for additional state aid. Wisconsin and Michigan have made revisions in their aid formulas that make it more difficult for wealthier districts to raise additional funding through higher school tax rates, and several states are analyzing their expenditures controls to make sure that wealthier districts do not receive undue favoritism from state budget review boards.

However, the cause of improved school finance equity in some states will be frustrated additionally by the continuing presence of flat grants even though this practice has been deemed unconstitutional in state court. Connecticut continues its $250 per pupil flat grant program even with the adoption of a new aid formula. Kansas has dropped minimum aid payments to its districts but rebates all districts 15 percent of the state income tax collected there. Michigan, Wisconsin, Maine and Montana, however, have demonstrated that minimum aid payments can be done away with altogether.

Michigan now denies formula aid to 61 school districts and Wisconsin allots no general aid to 16.

Some states have even gone one step further and required very wealthy districts to pay some of their local tax collections to the state for redistribution to poorer districts. Maine has collected nearly $7 million in "excess" levies for poorer school districts. Wisconsin's first "recapture" will occur in spring of 1977 and result in $3.4 million. Recapture provisions are also on the books in Montana and Utah where mineral-rich school districts will contribute to state school equalization funds. In short, states cannot afford to continue unnecessary subsidies to rich districts that have little need for such aid.

Increased State Revenue Without Loss of Local Control. Significantly, little of the increased taxpayer and pupil equity of the new school finance formulas would have been possible were it not for the ability and willingness of the reform states to assume a greater degree of responsibility for funding public schools. As Table 7 indicates, the state proportion of state and local school funding has increased during the last three or four years from about 39 percent to approximately 51 percent. This growth in state responsibility, however, has been achieved for the most part without an increase in state taxes. Most of the increase has been financed out of treasury surpluses which, unfortunately, are now limited almost exclusively to the nation's agricultural and energy-producing states. Some of the increase—in Montana, for example, was financed by substituting statewide property taxes for local taxes. But only Arizona, Florida, and Minnesota have been forced to raise state levies to finance their new laws.

As reform states have assumed increasing responsibility for funding public schools, some have been perhaps naturally apprehensive that additional state dollars would entail a substantial erosion of local control over education. This, however, has not been the case. In state-after-state, there has been a conscious attempt not to impinge on local educational decisionmaking.

New pupil weighting programs in Florida, for example, simply commit the state to fund a high ;evel of cost for hard-to-educate pupils when a local district decides to serve such children. This removes an important local constraint against providing high-cost programs. Similarly, the law's new emphasis on school-site budgeting gives more programmatic authority to the local school principal and brings educational decision-making even closer to the local community. In states with expenditure controls—Colorado, Kansas and Wisconsin particularly—state budget review boards exempt local school districts from expenditure controls when they have to meet extraordinary educational costs mandated by state law or when these controls would severely disrupt the quality of their educational programs. Virtually all school districts in Colorado have received full or partial exemptions from controls while a substantial number in Kansas and Wisconsin have also been given relief from state controls that would otherwise have reduced the quality of local educational programs.

TABLE 7

STATE PROPORTION OF TOTAL STATE-LOCAL SCHOOL FUNDING PRE- AND POST-REFORM PERIODS— 18 SCHOOL FINANCE REFORM STATES

State	Date Of Reform	State Share of Total State-Local Expenditures In: Last Year Before Reform	First Year After Reform
Arizona	1974	42.0%	54.6%
California	1972	36.7	45.3
Colorado	1973	28.9	39.9
Connecticut	1975	24.2	N.A.
Florida	1973	61.3	62.5
Illinois	1973	39.3	44.3
Indiana	1975	36.2	N.A.
Iowa**	1971	32.5	36.3
Kansas	1973	29.8	47.7
Maine*	1973	38.6	38.5
Michigan	1973	49.4	52.9
Minnesota	1971	50.7	60.9
Montana	1973	27.5	43.8
New Mexico	1974	74.5	77.8
North Dakota	1973	32.2	46.1
Texas	1975	46.1	N.A.
Utah	1973	58.4	61.9
Wisconsin	1973	31.8	39.0
18 State Average		39.0	51.0 est.

*Reflects an $83,000,000 reported State appropriation rather than $100,000,000 as reported by State Commissioner of Education.

**Iowa's law has been phased-in over several years. In 1975-76, the state share will exceed 50 percent.

Source: National Education Association Research Division, *Estimates of School Statistics*, selected years and selected state data from the N.C.S.L. L.E.A.P. School Finance Data base.

But perhaps most important of all, it is becoming evident that increased state funding responsibility has had the effect of making local school policy arguments focus much more on educational issues than tax issues. Unlike in the past, for example, Florida school board elections revolve almost wholly around educational questions; taxes cannot be an issue since they are no longer subject to wide local discretion.

C. *School Finance Reform: The Future Prospects.*

The future prospect for school finance reform is uncertain. Difficult economic conditions, federal aid policies and mounting public concern about the effectiveness of schools all combine to make it more difficult for a state to revise their school aid policies. Unless these forces shift, states may be unable or unwilling to undertake new finance policies which will reinforce recently enacted taxing and spending revisions.

The Shaky Conditions of State Finances. The single

greatest obstacle to broad-based reform is the shaky condition of state government finances. Few states would have enacted the school finance revisions of the early to mid-1070's had they lacked the unprecedented budgetary surpluses of the period. Reform almost certainly would have been limited to the handful of states, like California and Kansas, where there were compelling court mandates for change, or it would have taken a very different form, addressing budget limitations and property tax relief almost exclusively. Widespread redistribution of state dollars and the general leveling-up of school expenditures would have been out of the question.

It is hardly a coincidence that the highwater mark of the school finance reform movement over the last five years occurred in 1972 and 1973, the first time that the states had experienced a surplus in their general government accounts since 1947. This surplus, however, is now depleted or entirely eliminated in all but a handful of states, mainly those like Texas or Louisiana that are benefiting from swelling tax collections, or those like Iowa or Minnesota that have a well-balanced economic base, bolstered by a strong agricultural sector.

States are responding to their lagging revenue collections for the most part either by deferring major school finance reforms altogether or by approving substantial budget reductions. Some states, particularly Massachusetts and New York, have been hit so hard by budget deficits that school finance reformers have shelved any thought of mounting a serious revision effort for at least two years. Other states like Connecticut and Georgia have responded to their budgetary reversals by enacting new reforms but deferring new funding indefinitely. And still other states like Florida, Illinois and Michigan, have reacted by approving cutbacks in school funding which indicate a marked reversal for their major school finance reforms of 1972.

Given current budget projections, funds to support major changes in the school finance laws of most states will not be available until fiscal 1978 at the earliest. Research done for the American Enterprise Institute, for example, projects a surplus in state general government accounts of no more than $1.6 billion per year between 1976 and 1980. This amount is only about 40 percent of the general government surplus found in state budgets in 1972. Moreover, it is based on exceedingly optimistic assumptions about the rate of inflation and unemployment. But even with a modest economic recovery, interests representing school finance reform will find much more intense competion for available dollars than in the early 1970's. Unlike a few years ago, large cities are now in a precarious fiscal condition, having shouldered a disproportionate share of unemployment and other consequences of the mid-1970's recession. Additionally, public employee trust funds are likely to be in an increasingly tenuous position if their equity continues to be eroded by the 5 to 10 percent inflation rate of the last two years. And perhaps most important of all, the shifting demographic composition of most states implies reduced support for youth-oriented services like education and broadened support for services primarily of benefit to the aged, especially improved medical care. The declining school-age population, however, may not be so detrimental to the interests of school finance reform as some have projected since there is evidence that some states may view reduced enrollments as an opportunity which will allow greater school finance equity but at reduced overall cost.

The Lack of Adequate Federal Support. Efforts to make state school finance legislation more equitable in the near future are likely to be hampered not only by shortfalls in state tax collections but also by the failure of the federal government to provide appropriate support for state reform efforts. Indeed, some important education legislation has the effect of directly undermining state reform programs. Impact aid (Public Law 874), for example, will continue to flow directly to rich and poor school districts alike in reform states like Maine and North Dkota unless current federal regulations are changed significantly. If reform states are prohibited from including P.L. 874 monies as state revenues, the equalizing features of new reform legislation will be undermined. Under the Education Amendments of 1974, states are permitted to count sometimes sizeable federal impact aid payments as part of basic state aid, and accordingly, to prevent disequalizing consequences. These regulations, however, have been drawn in such a fashion that few reform states—probably only Kansas, Florida, Iowa and New Mexico—will be allowed to count impact aid to prevent disequalization and the windfall aid frequently received by very wealthy school districts with large numbers of so called "B" students. But more important, it will undermine a real opportunity for the federal government to encourage greater school finance equalization during a time when state budgetary troubles are unlikely to allow sweeping reform legislation.

The disequalizing effects of impact aid, unfortunately, are likely to be small compared to the consequences which may ensue from the recently signed Federal Education for All Handicapped Children Act. Under the provisions of this legislation, federal authorizations for the education of handicapped children will increase to at least $3 billion by 1982, a sum larger than that appropriated currently for any single program of federal school aid. This funding, however, will be divided so that all but 25 percent is passed directly to local education agencies. Rich school districts will be entitled to as much as poor ones.

Thus far, only the federal government's continued funding of the Title I compensatory education program and its recent creation of small-scale educational block grants have proved of major assistance to state finance reform efforts. Title I funds overall tend to flow much more to poor school districts than to wealthy ones, and more to fiscally and educationally overburdened urban districts than to more advantaged suburban communities. Moreover, the educational grant consolidation allowed under Title IV of the Education Amendments of 1974 allows state education agencies greater flexibility to concentrate resources on programs that are most in need of increased state support. This potential for increased concentration may prove somewhat of a mixed blessing in some states, however, if state education agencies continue to respond as indiscriminately as in the past to the skilled grantsmen of affluent suburban school districts.

At this point, the federal government seems to be interested in supporting state equalization efforts only if it

costs very little money. In the next year, for example, it is likely that Congress will fund Section 842 of the 1974 Education Amendments for about $13 million, a piece of legislation which is designed to support state planning for greater equalization in school spending. It already has provided allied research and planning support through some of the activities of the National Institute of Education, though substantially below the level which would apply if educational research were funded at the rate of research for most other public services.

Changing Judicial and Popular Sentiment. It has become especially difficult to promote new reforms due to shifts in judicial and popular attitudes which played such an important role in the legislative changes of the early 1970's. While state courts in California, New Jersey and Connecticut have mandated new school funding systems, courts in Idaho, Washington and Oregon have affirmed the constitutionality of existing finance policies. Courts are becoming hesitant to declare school funding systems unconstitutional without concrete evidence of educational injuries that occur as a result of inequitable finance policies. At the same time successful federal and state court suits in handicapped and bilingual education cases are requiring more state appropriations for these programs. Partly from court suits and partly from public demand, state appropriations for the handicapped have increased from $900 million to $2.2 billion in only three years. As these specialized court suits become more prominent, state legislatures may find funds diverted away from reforms designed to benefit all children. Where state and federal court action once promised a new day in school finance, new judicial pressures seem unlikely to result in many new sweeping school finance reforms.

Public dissatisfaction with increasing educational costs during a period of declining enrollments, and public concern about falling test scores are other factors which have short-circuited the ground swell for reform. The public, to be certain, is still in favor of new finance plans that relieve unfair school tax burdens or that result in tighter control over increasing school costs, but it also wants new educational dollars to make a difference in the performance of its schools. Consequently, several new state reform laws require a greater degree of educational accountability than was true in the past. For example, Wisconsin's and Virginia's new finance laws set standards of educational quality aimed to insure more equalized school offerings among school districts in those states. Florida's new finance reform "tracks" educational dollars straight to a child's specific educational program and also requires each school district to publish an understandable educational plan that tells local citizens how their school districts are spending their money. In New Mexico, state and local officials jointly prepare and explain school budgets in local communities.

Even with these advances, however, the public remains skeptical about the efficiency and effectiveness of their schools. It sees test scores declining, it does not feel that children are working hard at school, and it is alarmed by popular research showing that increased school funding will do little to improve educational achievement. In such a climate of public opinion, state legislatures will find it very difficult to raise more monies for educational reform. Until the national government funds more rigorous basic educational research, until state and local school officials encourage and support more productive "demonstration" school programs, and until the public understands that it will take time to develop more productive educational programs for their children, new school funding may be difficult to come by. Unless the economic productivity and educational effectiveness of our schools are improved, it is hard to conceive of the general public supporting major new finance reforms. School finance equity may well be the first casualty of lagging school productivity.

D. *Conclusion: Strategy for Reform*

The record of the four years following the *Serrano* case demonstrates the states' desire to work toward fiscal equity in school finance systems. School property taxes have been reduced. Expenditures in poorer districts have often been increased. More state funds have been alloted to children with costly learning problems. Tax and expenditure controls have been established to produce more local fiscal discipline, and new aid programs have been developed to meet the extraordinary school finance needs or urban and rural areas. In short, poor taxpayers and educationally disadvantaged children have been the main beneficiaries of reform. Any shortcomings in state school finance reform are overshadowed by these achievements.

However, states can still do more to improve equity through their funding systems while preserving local control of education. Federal and local governments can also contribute to this goal.

State Strategy. States should:

(1) continue to focus their attention on the school finance needs of poor children and poor school districts;

(2) discontinue any remaining aid to very wealthy school districts;

(3) encourage poor school districts to take full advantage of the fiscal benefits of new aid laws by providing technical assistance, where appropriate, and by offering preferential aid to the poorest districts;

(4) waive tax and expenditure controls which prevent poorer school districts from raising the quality of their local school services; and

(5) respect local control of education but demand that local school officials become more open and accountable to the general public about what goes on in schools and about what they are attempting to do to meet the educational needs of their students.

Federal Strategy. At the same time, the federal government should:

(1) increase the level of Title I compensatory education programs, currently 40 percent funded, to better serve the more educationally disadvantaged;

(2) consider the enactment of a general aid to education program to help maintain the fiscal equity of reformed state aid programs, or extend revenue sharing to school districts;

(3) repeal those features of present categorical aid programs that impede the fiscal equalization of state finance systems, particularly in the impact aid and handicapped aid programs; and

(4) support funding of basic educational research

aimed at identifying more productive educational programs which state and local decisionmakers can fund, thus improving the climate for school finance reform.

Local Government Strategy. Finally, local governments can cooperate in improving the fiscal equity of future school finance laws by:

(1) foregoing disequalizing state aid, in the case of wealthy districts, or by taking advantage of state aid in the case of poorer districts;

(2) discouraging the practice of minimum aid payments to all districts regardless of local wealth;

(3) supporting state tax measures necessary for implementing reform laws and programs; and by

(4) pushing for state grant programs that will help increase educational productivity in the public schools.

Finally, the general public must also continue to demand more fairness in its school finance policies. It must support the concepts of fiscal redistribution contained in the new finance laws. It must back state policies that will provide more funds for the educationally disadvantaged. And finally it must continue to demand more funding for those educational programs that hold the promise of raising the economic efficiency and educational effectiveness of local schools. New state finance laws in the future can be designed with all these ends in mind only with continued public support and cooperation from federal and local governments. Without such support, the future of state school finance reform appears bleak indeed.

APPENDIX A

Selected Statistical Data on School Finance Revisions for Florida, Illinois, Kansas, Michigan, New Mexico, Utah and Wisconsin

from
NCSL-LEAP Data Files

TABLE F-1

FLORIDA SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF AUXILIARY SERVICES PER ADM FY 1974 BY RANK OF CURRENT EXPENDITURE NET OF AUXILIARY SERVICES PER ADM FY 1973

Non-cumulative Percent of School Districts by Rank Order (N = 67)	Average Current Expenditure Net of Auxiliary Services Per ADM* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADM FY 1974
Total	$ 800	12.8%	$ 876	12.9%	22767
0 to 10 %	659	5.6	750	7.3	12055
11 to 25	726	2.1	786	5.5	13058
26 to 50	760	1.4	848	3.9	28742
51 to 75	813	2.8	883	6.8	24909
76 to 90	884	2.1	978	6.3	37231
91 to 100	1028	10.2	1066	17.5	4344

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data*, Report for FY 73 and FY 74. "Current Expenditure" includes the following functions: day school administration, instruction, plant operation, plant maintenance, and fixed charges.
**Coefficient of variation.

TABLE F-2

FLORIDA SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF AUXILIARY SERVICES PER ADM FY 1973 AND FY 1974 BY RANK OF EQUALIZED VALUATION PER ADM FY 1974

Non-cumulative Percent of School Districts by Rank Order (N = 67)	Average Equalized Valuation 1973 Per ADM FY 1974**	Average Current Expenditure Net of Auxiliary Services Per ADM* FY 1973 Amount	FY 1973 Variation Index***	FY 1974 Amount	FY 1974 Variation Index***	Average ADM FY 1974
Total	$43289	$800	12.8%	$ 876	12.9%	22767
0 to 10 %	16872	749	12.6	794	14.6	8649
11 to 25	24496	820	17.4	890	21.0	6059
26 to 50	31714	788	9.1	874	6.1	26226
51 to 75	44735	780	15.0	828	8.5	16556
76 to 90	64510	821	7.1	930	8.1	57341
91 to 100	98764	886	9.4	1002	11.4	17261

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data*, Report for the Fiscal Year, 1973, 1974. "Current Expenditure" includes the following functions: day school administration, instruction, plant operation, plant maintenance, fixed charges.
**State of Florida, Office of the Auditor General certified ratios of the 1973 non-exempt real property assessed ratios to full value.
***Coefficient of variation.

TABLE F-3

FLORIDA SCHOOL DISTRICTS: STATE OPERATING AID PER ADM FY 74 BY DECILE OF STATE OPERATING AID PER ADM FY 1973

Non-Cumulative Percent of School Districts by Rank (N = 67)	Average State Operating Aid Per ADM* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADM FY 1974
Total	$504	20.0%	$525	28.2%	22767
0 to 10%	343	9.3	254	74.0	34325
11 to 25	414	3.4	425	19.3	37617
26 to 50	482	3.7	546	9.0	24479
51 to 75	528	2.8	561	12.3	23979
76 to 90	581	3.3	621	7.2	6606
91 to 100	715	13.4	690	23.8	3186

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data*, Report for FY 1973 and FY 1974. FY 1974 is State Foundation Program exclusive of capital outlay, debt service and transportation aid. FY 1973 is total State FTE allocation less homestead exemption, tax loss, occupational specialist allocation, elementary counselor allocation, and transportation.

**Coefficient of variation.

TABLE F-4

FLORIDA SCHOOL DISTRICTS: STATE OPERATING AID PER ADM FY 1973 AND FY 1974 BY RANK OF EQUALIZED VALUATION 1973 PER ADM 1974

Non-Cumulative Percent of School Districts by Rank Order (N = 67)	Average Equalized Valuation 1973 Per ADM FY 1974**	Average State Operating Aid Per ADM* FY 1973 Amount	FY 1973 Variation Index***	FY 1974 Amount	FY 1974 Variation Index***	Average ADM FY 1974
Total	$43289	$504	20.0%	$525	28.2%	22767
0 to 10%	16872	576	12.3	658	7.6	8649
11 to 25	24496	577	1.4	644	18.2	6059
26 to 50	31714	536	9.0	585	6.5	26226
51 to 75	44735	502	21.5	507	12.4	16556
76 to 90	64510	431	11.6	427	20.1	57341
91 to 100	98764	339	10.6	219	80.8	17261

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data*, Report for FY 1973 and FY 1974. FY 1974 is state foundation program exclusive of capital outlay, debt service and transportation aid. FY 1973 is total state FTE allocation less homestead exemption, tax loss, occupational specialist allocation, elementary counselor allocation, and transportation.

**State of Florida, office of the auditor general, *Certified Ratios of the 1973 Non-Exempt Real Property Assessment Rolls to Full Value.*

****Coefficient of variations.*

TABLE F-5

FLORIDA SCHOOL DISTRICTS: SCHOOL TAX RATES, FY 1974 BY RANK OF SCHOOL TAX RATES, FY 1973

Non-Cumulative Percent of School Districts by Rank Order (N = 67)	Average School Tax Rate* per $1000 Equalized Valuation** FY 1973 Amount	FY 1973 Variation Index***	FY 1974 Amount	FY 1974 Variation Index***	Average ADM FY 1974
Total	$ 9.47	9.5%	$9.24	11.9%	22767
0 to 10%	7.45	7.2	8.10	15.2	2578
11 to 25	8.59	4.1	9.00	16.3	10920
26 to 50	9.73	3.8	9.33	10.3	23601
51 to 75	10.00	0.0	9.67	6.0	38825
76 to 90	10.00	0.0	9.35	12.4	29591
91 to 100	10.14	3.4	9.31	11.9	6832

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data* Report for FY 1974.

**State of Florida, Office of the Auditor General, certified ratios of the 1973 non-exempt real property assessment ratios to full value.

***Coefficient of variation.

TABLE F-6

FLORIDA SCHOOL DISTRICTS: SCHOOL OPERATING TAX RATES FY 1973 AND FY 1974 BY RANK OF EQUALIZED VALUATION 1973 PER ADM 1974

Non-Cumulative Percent of School Districts by Rank Order (N = 67)	Average Equalized Valuation 1973 Per ADM FY 1974**	Average Operating School Tax Rate* FY 1973 Amount	FY 1973 Variation Index***	FY 1974 Amount	FY 1974 Variation Index***	Average ADM FY 1974
Total	$43289	$9.47	9.5%	$9.24	11.9%	22767
0 to 10%	16872	9.54	6.5	9.86	1.7	8649
11 to 25	24496	8.81	14.9	9.19	12.7	6059
26 to 50	31714	9.60	8.7	9.19	14.9	26226
51 to 75	44735	9.54	12.3	9.10	8.9	16556
76 to 90	64510	9.78	7.6	9.53	5.6	57341
91 to 100	98764	9.38	8.5	8.67	16.7	17261

*State of Florida, Commissioner of Education, *Pupil, Personnel and Financial Data*, Report for the fiscal year, 1974.
**State of Florida, Office of the Auditor General, *Certified Ratios of the 1973 Non-Exempt Real Property Assessment Rolls to Full Value.*
***Coefficient of variation.

TABLE F-7

FLORIDA SCHOOL DISTRICTS: EQUALIZED VALUATION 1972 PER ADM FY 1973 AND EQUALIZED VALUATION 1973 PER ADM FY 1974

Average Equalized Valuation per ADM*

Non-Cumulative Percent of School Districts by Rank (N = 67)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADM FY 1974
Total	$34256	48.2%	$43289	54.1%	22767
0 to 10%	14131	2.4	16872	15.2	8649
11 to 25	20865	7.1	24496	7.5	6059
26 to 50	25860	7.5	31714	6.7	26226
51 to 75	36711	12.8	44735	12.6	16556
76 to 90	49919	8.9	64510	10.7	57341
91 to 100	70776	19.4	98764	16.9	17261

*State of Florida, Office of the Auditor General Certified Ratios of the 1972 and 1973 Non-Exempt Real Property Assessment Ratios to Full Value.
**Coefficient of variation.

TABLE I-1

ILLINOIS UNIFIED SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADA FY 1974 BY DECILE OF CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADA FY 1973*

Average Current Expenditure Net of Transportation per ADA

Decile (N=436)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$ 992	15.2%	$1,079	16.2%	2,844
1	808	3.8	898	8.2	1,275
2	858	1.0	939	5.3	1,339
3	890	1.0	971	5.2	1,447
4	916	0.9	990	5.4	1,446
5	946	1.4	1,042	4.8	1,478
6	983	0.9	1,081	6.2	2,087
7	1,011	0.9	1,099	7.1	1,502
8	1,053	1.6	1,139	7.5	1,961
9	1,114	2.0	1,201	5.4	3,293
10	1,291	14.3	1,383	18.7	11,411

*State of Illinois, Office of Public Instruction, special computer tape tabulation for NCSL of *Annual Financial Report* and related data. "Current expenditure" includes current outlays for the following functions in all funds except transportation fund: administration, instruction, attendance, health, operation, maintenance, fixed charges and textbooks.
**Coefficient of variation.

TABLE I-2

ILLINOIS UNIFIED SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADA FY 1973 AND FY 1974 BY DECILE OF ASSESSED VALUATION 1972 PER ADA FY 1974*

		Average Current Expenditure Net of Transportation per ADA				
		FY 1973		FY 1974		
Decile (N=436)	Average Assessed Valuation 1972 per ADA FY 1974	Amount	Variation Index	Amount	Variation Index	Average ADA FY 1974
Total	$26,707	$ 992	15.2%	$1,079	16.2%	2,844
1	10,193	910	11.2	999	12.2	1,821
2	15,182	912	10.4	1,001	13.6	2,140
3	17,900	923	8.3	986	9.1	2,485
4	20,566	936	16.2	1,001	10.6	2,575
5	22,732	969	12.4	1,058	13.3	2,185
6	25,025	978	10.4	1,065	10.0	2,560
7	27,955	1,030	12.7	1,110	13.7	12,638
8	31,698	1,035	9.6	1,118	5.1	920
9	37,227	1,038	10.6	1,134	11.1	665
10	54,687	1,162	20.1	1,290	22.6	565

*State of Illinois, Office of Public Instruction, special computer tape tabulation for NCSL of *Annual Financial Report* and related data. "Current expenditure" includes current outlays for the following functions in all funds except transportation: administration, instruction, attendance, health, operation, maintenance, fixed charges, and textbooks.

**Coefficient of variation.

TABLE I-3

ILLINOIS UNIFIED SCHOOL DISTRICTS: STATE GENERAL AID PER ADA FY 1974 BY DECILE OF STATE GENERAL AID PER ADA FY 1973*

	Average State General Aid per ADA				
	FY 1973		FY 1974		
Decile (N=436)	Amount	Variation Index**	Amount	Variation Index**	Average ADA FY 1974
Total	$410	31.7%	$407	38.6%	2,844
1	150	24.6	145	35.1	562
2	266	9.8	229	34.1	644
3	332	4.5	316	36.1	1,259
4	370	2.7	364	19.2	1,124
5	403	2.2	420	16.2	1,817
6	440	2.2	448	14.7	13,752
7	466	1.7	454	12.6	1,483
8	498	1.8	501	12.8	3,454
9	539	2.6	536	12.7	2,835
10	604	6.1	626	13.1	1,669

*State of Illinois, Office of Public Instruction, special computer tape tabulation for NCSL of *Annual Financial Report* and related data. "State General Aid" includes all State General Aid receipts regardless of local fund allocation.

**Coefficient of variation.

TABLE I-4

ILLINOIS UNIFIED SCHOOL DISTRICTS: STATE GENERAL AID PER ADA FY 1973 AND FY 1974 BY DECILE OF ASSESSED VALUATION 1972 PER ADA FY 1974*

Decile (N=436)	Average Assessed Valuation 1972 per ADA FY 1974	Average State General Aid per ADA FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$26,707	$410	31.7%	$407	38.6%	2,844
1	10,193	598	7.4	650	10.6	1,821
2	15,182	530	9.1	548	12.4	2,140
3	17,900	500	7.4	507	8.9	2,485
4	20,566	465	12.3	475	10.1	2,575
5	22,732	450	8.9	449	12.2	2,185
6	25,025	416	10.6	412	13.3	2,560
7	27,955	384	8.9	384	14.6	12,638
8	31,698	335	12.5	312	18.3	920
9	37,227	282	20.6	234	26.9	665
10	54,687	174	33.9	139	32.3	565

*State of Illinois, Office of Public Instruction, special computer tabulation for NCSL of *Annual Financial Report* and related data. "State General Aid" includes all State General Aid receipts regardless of local fund allocation.
**Coefficient of variation.

TABLE I-5

ILLINOIS UNIFIED SCHOOL DISTRICTS: SCHOOL OPERATING TAX RATES FY 1974 BY DECILE OF SCHOOL OPERATING TAX RATES FY 1973

Decile (N=436)	Average School Operating Tax Rate per $1000 Assessed Valuation FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$27.50	24.5%	$25.93	24.1%	2,844
1	18.47	10.6	22.19	33.6	1,046
2	21.68	2.7	23.08	20.9	1,264
3	23.23	1.6	25.13	23.9	12,537
4	24.50	1.3	25.08	23.1	1,153
5	25.46	1.1	24.61	16.3	2,281
6	26.51	1.7	25.86	21.7	1,553
7	28.04	1.5	26.74	20.2	1,571
8	29.98	2.7	27.17	19.8	1,888
9	33.19	4.4	28.90	26.7	2,274
10	41.75	13.4	29.90	18.7	2,866

*State of Illinois, Office of Public Instruction, special computer tabulation for NCSL of *Annual Financial Report* and related data. The Operating tax rate for FY 1973 was computed by dividing the sum (revised) of all 1972 taxes received after June 30, 1972, and all 1973 taxes received before July 1, 1973, by 1971 assessed valuation. The operating tax rate for FY 1974 was computed by dividing the sum of all 1973 taxes received after June 30, 1973, and all 1974 taxes received before July 1, 1974, by 1972 assessed valuation.
**Coefficient of variation.

TABLE I-6

ILLINOIS UNIFIED SCHOOL DISTRICTS: SCHOOL OPERATING TAX RATES FY 1973 AND FY 1974 BY DECILE OF ASSESSED VALUATION 1972 PER ADA FY 1974

Decile (N=436)	Average Assessed Valuation 1972 per ADA FY 1974	Average School Operating Tax Rate Per $1,000 Assessed Valuation* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$26,707	$27.50	24.5%	$25.93	24.1%	2,844
1	10,193	28.77	25.2	28.39	25.3	1,821
2	15,182	29.42	26.5	26.39	19.2	2,140
3	17,900	29.08	25.3	25.04	19.6	2,485
4	20,566	28.42	29.6	26.94	21.2	2,575
5	22,732	29.42	27.9	27.49	27.8	2,185
6	25,025	26.38	18.2	26.02	24.4	2,560
7	27,955	27.53	23.0	26.65	22.3	12,638
8	31,698	26.77	16.4	26.04	26.1	920
9	37,227	25.30	17.7	23.78	24.8	665
10	54,687	24.35	21.4	23.01	22.4	565

*State of Illinois, Office of Public Instruction, special computer tabulation for NCSL of *Annual Financial Report* and related data. The operating tax rate for FY 1973 was computed by dividing the sum (revised) of all 1972 taxes received after June 30, 1972, and all 1973 taxes received before July 1, 1973, by 1971 assessed valuation. The operating tax rate for FY 1974 was computed by dividing the sum of all 1973 taxes received after June 30, 1973 and all 1974 taxes received before July 1, 1974, by 1972 assessed valuation.

**Coefficient of variation.

TABLE I-7

ILLINOIS UNIFIED SCHOOL DISTRICTS: ASSESSED VALUATION 1972 PER ADA FY 1974 AND ASSESSED VALUATION 1971 PER ADA FY 1973*

Decile (N=436)	Average Assessed Valuation 1971 per ADA, FY 1973 Amount	1971 per ADA, FY 1973 Variation Index**	1972 per ADA, FY 1974 Amount	1972 per ADA, FY 1974 Variation Index**	Average ADA FY 1974
Total	$25,860	50.1%	$26,707	51.2%	2,844
1	9,987	22.7	10,193	22.3	1,821
2	14,721	7.5	15,182	7.8	2,140
3	17,806	3.6	17,900	3.2	2,485
4	20,011	2.8	20,566	3.5	2,575
5	21,987	3.0	22,732	2.8	2,185
6	24,411	2.4	25,025	2.8	2,760
7	27,133	4.0	27,956	4.1	12,638
8	30,738	4.4	31,698	3.8	920
9	35,918	5.1	37,227	5.9	665
10	52,214	30.0	54,687	30.2	565

*State of Illinois, Office of Public Instruction, special computer tabulation for NCSL of *Annual Financial Report* and related data.

**Coefficient of variation.

TABLE I-8

ILLINOIS UNIFIED SCHOOL DISTRICTS: WEIGHTED PUPILS RELATIVE TO UNWEIGHTED PUPILS FY 1973 AND FY 1974 BY DECILE OF ASSESSED VALUATION 1972 PER PUPIL FY 1974

Decile (N=436)	Average Assessed Valuation 1972 per ADA, FY 1974	Weighted Pupils Relative to Unweighted Pupils* FY 1973 Ratio	FY 1973 Variation Index**	FY 1974 Ratio	FY 1974 Variation Index**	Average ADA FY 1974
Total	$26,707	109.6	3.7%	116.4	7.1%	2,844
1	10,193	109.0	1.3	120.4	12.2	1,821
2	15,182	108.9	2.6	115.0	8.4	2,140
3	17,900	109.4	1.2	114.0	2.8	2,485
4	20,566	110.1	7.3	114.2	3.6	2,575
5	22,732	109.5	1.9	114.7	4.0	2,185
6	25,025	109.2	1.4	114.7	3.4	2,560
7	27,955	109.3	1.7	116.6	6.5	12,638
8	31,698	109.8	1.5	115.3	3.2	920
9	37,227	109.2	2.7	117.1	4.4	665
10	54,687	111.7	7.0	121.4	10.6	565

*State of Illinois, Office of Public Instruction, special computer tabulation for NCSL of *Annual Financial Report* and related data. "Weighted pupils" in FY 1973 is WADA and in FY 1974 is TWADA. "Unweighted pupils" in both FY 1973 and FY 1974 is ADA.
**Coefficient of variation.

TABLE K-1

KANSAS SCHOOL DISTRICTS: STATE AID PER PUPIL FY 74 BY DECILE OF STATE AID PER PUPIL FY 1973

Decile (N = 310)	Average State Aid Per Pupil* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Number of Pupils, FY 1974
Total	$211	25.9%	$336	33.9%	1488
1	92	31.5	131	68.7	420
2	156	7.7	236	52.1	2277
3	187	3.7	287	36.6	2654
5	204	1.5	294	32.7	900
6	216	1.9	331	35.6	1500
7	227	1.3	332	27.4	2975
8	237	1.3	377	17.5	1334
9	245	1.2	370	25.4	7713
10	261	2.3	396	15.9	1207

*State of Kansas, State Department of Education Data Processing Division.
**Coefficient of variation.

TABLE K-2

KANSAS SCHOOL DISTRICTS: STATE AID PER PUPIL FY 1973 AND FY 1974 BY DECILE OF ADJUSTED VALUATION PER PUPIL

Decile (N = 310)	Adjusted Valuation Per Pupil FY 1974	Average State Aid Per Pupil* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Number of Pupils 1974
Total	33431	$211	25.9%	$336	33.9%	1488
1	11252	232	15.1	434	16.6	3186
2	15713	235	15.3	416	14.4	4037
3	19195	231	15.6	378	21.4	2820
4	23134	232	12.9	365	19.2	1492
5	26433	247	16.6	367	22.9	776
6	29806	223	16.6	343	21.9	816
7	35051	217	16.1	314	23.2	556
8	41526	208	22.1	239	34.7	508
9	52760	167	27.5	110	57.3	305
10	78722	123	51.2	N/C	N/C	378

*State of Kansas, Department of Education Data Processing Division. Includes transportation aid.
**Coefficient of variation.

TABLE K-3

KANSAS SCHOOL DISTRICTS: GENERAL SCHOOL TAX RATE FY 1974 BY DECILE OF GENERAL SCHOOL TAX RATE, FY 1973

General School Tax Rate*

Decile (N = 310)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Number of Pupils, FY 1974
Total	$22.42	38.4%	$22.22	28.2%	1488
1	10.07	23.4	20.36	20.5	546
2	14.60	6.3	23.19	22.5	745
3	17.12	2.3	21.53	21.8	804
4	18.96	2.7	22.53	24.7	711
5	20.69	2.6	24.67	19.4	867
6	22.49	2.5	23.61	24.1	875
7	24.19	1.9	21.08	25.9	1631
8	25.98	2.3	21.02	25.9	1665
9	29.43	5.8	20.67	27.9	1058
10	40.67	21.4	23.61	49.9	5972

*State is Kansas, Department of Education Data Processing Division.
**Coefficient of variation.

TABLE K-4

KANSAS SCHOOL DISTRICTS: SCHOOL GENERAL TAX RATES FY 1973 AND FY 1974 BY DECILE OF ADJUSTED VALUATION PER PUPIL FY 1974

Average School General Tax Rate*

Decile (N = 310)	Average Adjusted Valuation Per Pupil FY 1974	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Number of Pupils FY 1974
Total	$33431	$22.42	38.4%	$22.22	28.2%	1488
1	11252	34.25	33.8	19.11	43.5	3186
2	15713	29.75	23.4	20.82	31.6	4037
3	19195	24.99	31.6	22.09	40.9	2820
4	23134	25.29	22.4	19.42	19.7	1492
5	26433	20.64	24.5	21.10	22.4	776
6	29806	20.99	25.6	21.74	25.4	816
7	35051	20.01	21.2	21.77	17.2	556
8	41526	19.48	25.3	24.96	16.6	508
9	52760	18.00	27.2	27.43	14.1	305
10	78722	12.80	40.5	23.80	25.6	378

*State of Kansas, Department of Education Data Processing Division.
**Coefficient of Variation.

TABLE K-5

KANSAS SCHOOL DISTRICTS: ADJUSTED VALUATION PER PUPIL FY 1973 AND ADJUSTED VALUATION PER PUPIL FY 1974

Average Adjusted Valuation Per Pupil*

Decile (N = 310)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Number of Pupils FY 1974
Total	$29470	60.3%	$33431	61.0%	1488
1	10381	18.2	11252	17.2	3186
2	14333	4.7	15713	4.6	4037
3	17136	5.6	19195	5.5	2820
4	20145	6.0	23134	5.6	1492
5	23406	3.3	26433	3.2	776
6	26521	3.4	29806	4.2	816
7	30867	4.9	35051	4.9	556
8	36498	5.9	41526	5.6	508
9	46628	7.0	52760	9.4	305
10	68165	30.0	78722	27.0	378

*State of Kansas, Department of Education Data Processing Division.
**Coefficient of variation.

TABLE M-1

MICHIGAN K-12 SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1974 BY DECILE OF CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1973

	Average Current Expenditure Net of Transportation Per Member[1]				
	FY 1973		FY 1974		
Decile (N = 517)	Amount	Variation Index**	Amount	Variation Index**	Average Membership FY 1974[2]
Total	$ 987	36.0%	$1081	19.8%	4016
1	788	3.9	913	8.8	2595
2	840	1.1	938	4.5	2255
3	870	0.9	963	4.0	2771
4	897	0.8	998	4.9	2640
5	923	0.9	1022	4.3	3013
6	950	1.1	1057	6.2	3525
7	983	0.9	1099	4.5	3584
8	1023	1.3	1117	5.5	9201
9	1081	2.3	1198	5.3	5521
10	1446	63.0	1453	28.4	4926

[1]Includes summer school expense, but excludes all debts service and capital outlay. Source items 2100, 1100, 1200, 1300, 1400, 2200, 2300, 2500, 2600, 2700 of *Annual School District Financial Report;* divided by membership.
[2]K to 12 membership for aid purpose enrolled fourth Friday after Labor Day, FTE part-time pupils. Source: *Fourth Friday Membership Report,* 1972-73 and 1973-74.
**Coefficient of variation.

TABLE M-2

MICHIGAN K-12 SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1973 AND FY 1974 BY DECILE OF STATE EQUALIZED VALUATION 1974 PER MEMBER FY 1974

		Average Current Expenditure Net of Transportation Per Member[2]				
		FY 1973		FY 1974		
Decile (N = 517)	Average State Equalized Valuation 1974 Per Member FY 1974[1]	Amount	Variation Index**	Amount	Variation Index**	Average Membership FY 1974[3]
Total	$22513	$ 987	36.0%	$1081	19.8%	4016
1	10336	909	12.9	1003	11.3	2168
2	13001	891	8.3	993	9.3	2277
3	14710	896	9.0	1003	7.9	2233
4	16147	911	8.3	1016	10.2	2858
5	17571	959	13.3	1069	13.6	3624
6	19491	959	13.7	1053	12.6	4232
7	22061	967	12.7	1074	12.5	8796
8	25156	986	14.9	1094	14.9	6823
9	30972	1031	12.5	1118	11.9	4105
10	51718	1314	71.8	1348	32.9	3161

[1]Special tabulation for NCSL by Michigan Department of Education, May 1975, divided by membership.
[2]See footnote 1, Table M-1.
[3]See footnote 2, Table M-1.
**Coefficient of variation.

TABLE M-3

MICHIGAN K-12 SCHOOL DISTRICTS: STATE OPERATING AID PER MEMBER FY 1974 BY DECILE OF STATE OPERATING AID PER MEMBER FY 1973

	Average State Operating Aid Per Member[1]				
	FY 1973		FY 1974		
Decile (N = 517)	Amount	Variation Index**	Amount	Variation Index**	Average Membership FY 1974[2]
Total	$430	36.0%	$475	40.8%	4016
1	94	60.6	104	14.7	4416
2	284	11.7	253	24.9	4073
3	341	4.4	357	15.7	5559
4	390	3.6	438	11.6	5169
5	437	2.5	495	7.3	9459
6	472	1.9	523	12.4	3572
7	502	2.0	569	6.3	2636
8	536	1.7	594	6.6	2177
9	572	1.9	643	8.2	2208
10	645	7.9	717	19.2	1266

[1]*State School Aid*, Item 0312 of *Annual School District Financial Report*, divided by membership.
[2]See footnote 2, Table M-1.
**Coefficient of variation.

TABLE M-4

MICHIGAN K-12 SCHOOL DISTRICTS: STATE OPERATING AID PER MEMBER FY 1973 AND FY 1974 BY DECILE OF STATE EQUALIZED VALUATION 1974 PER MEMBER FY 1974

		Average State Operating Aid per Member[2]				
		FY 1973		FY 1974		
Decile (N = 517)	Average State Equalized Valuation FY 1974[1] per Member, FY 1974[1]	Amount	Variation Index**	Amount	Variation Index**	Average Membership FY 1974[3]
Total	$22513	$430	36.0	$475	40.8%	4016
1	10336	613	9.8	691	19.7	2168
2	13001	572	7.5	639	11.9	2277
3	14710	535	9.0	611	10.6	2233
4	16147	509	7.7	576	10.7	2858
5	17571	495	15.6	568	18.1	3624
6	19491	448	15.2	500	11.2	4232
7	22061	404	10.6	450	11.8	6796
8	25156	356	12.3	379	16.4	6823
9	30972	273	22.0	258	24.6	4105
10	51718	132	74.0	104	79.8	3161

[1]See footnote 1, Table M-2.
[2]See footnote 1, Table M-3.
[3]See footnote 2, Table M-1.
**Coefficient of variation.

TABLE M-5

MICHIGAN K-12 SCHOOL DISTRICTS: SCHOOL OPERATING TAX RATE FY 1974 BY DECILE OF SCHOOL OPERATING TAX RATE FY 1973

Average School Operating Tax Rate per $1000 State Equalized Valuation[1]

Decile (N = 517)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership FY 1974[2]
Total	$22.85	20.9%	$23.43	18.2%	4016
1	14.98	11.7	18.21	19.9	7043
2	17.88	3.1	19.63	9.2	1801
3	19.46	2.4	20.57	6.4	1671
4	20.64	1.7	21.38	8.1	2200
5	21.72	1.2	21.94	5.7	2151
6	22.85	1.5	23.03	7.3	3398
7	24.06	1.6	24.22	5.0	3437
8	25.58	1.9	25.53	5.4	3756
9	27.76	2.8	27.34	4.4	6423
10	31.59	6.6	31.35	7.9	7762

[1]*Annual School District Financial Report. Form B Supplement—Tax Collection Statutes, column 6, line 1 divided by 1974 equalized valuation (SEV) for 1974; and line 4 divided by 1973 SEV for 1973.*
[2]See footnote 2, Table M-1.
**Coefficient of variation.

TABLE M-6

MICHIGAN K-12 SCHOOL DISTRICTS: SCHOOL OPERATING TAX RATE FY 1974 BY DECILE OF STATE EQUALIZED VALUATION 1974 PER MEMBER FY 1974

Average School Operating Tax Rate per $1000 Equalized Valuation[2]

Decile (N = 517)	Average State Equalized Valuation Per Member FY 1974[1]	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership FY 1974[3]
Total	$22513	$22.85	20.9%	$23.43	18.2%	4016
1	10336	21.37	27.1	22.56	20.5	2168
2	13001	21.73	18.4	22.03	15.9	2267
3	14710	21.30	18.0	22.26	15.8	2233
4	16147	22.74	17.4	23.02	15.5	2858
5	17317	24.61	17.6	24.47	17.2	3624
6	19491	24.13	21.2	24.29	18.6	4232
7	22061	23.67	21.4	24.34	18.3	8796
8	25156	23.84	21.8	24.22	19.9	6823
9	30972	23.02	20.1	24.12	17.5	4105
10	51718	22.09	19.8	23.04	19.0	3161

[1]See footnote 1, Table M-2.
[2]See footnote 1, Table M-5.
[3]See footnote 2, Table M-1.
**Coefficient of Variation.

TABLE M-7

MICHIGAN K-12 SCHOOL DISTRICTS: STATE EQUALIZED VALUATION 1974 PER MEMBER FY 1974 BY DECILE OF STATE EQUALIZED VALUATION 1973 PER MEMBER FY 1973

	Average State Equalized Valuation Per Member[1]				
	FY 1973		FY 1974		
Decile (N = 517)	Amount	Variation Index**	Amount	Variation Index**	Average Membership FY 1974[2]
Total	$20899	81.3%	$22513	62.2%	4016
1	9348	17.8	10336	18.1	2168
2	11803	3.4	13001	4.0	2277
3	13271	3.8	14710	3.6	2233
4	14733	2.2	16147	2.2	2858
5	15889	2.5	17571	2.4	3624
6	17607	3.5	19491	3.8	4232
7	20027	3.9	22061	3.8	8796
8	22974	4.8	25156	4.7	6823
9	28373	7.6	30972	8.1	4105
10	50852	71.7	51718	42.7	3161

[1]See footnote 1, TableM-2.
[2]See footnote 2, Table M-1.
**Coefficient of variation.

TABLE N-1

NEW MEXICO SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADM FY 1975 BY RANK OF CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADM FY 1974

	Current Expenditure Per ADM*				
	FY 1974		FY 1975		
Non-Cumulative Percent of School Districts by Rank (N = 88)	Amount	Variation Index**	Amount	Variation Index**	Average ADM FY 1975
Total	$889	23.8%	$1022	25.0%	3116
0 to 10%	687	4.2	803	5.2	5561
11 to 25	722	1.1	844	3.7	10162
26 to 50	765	2.2	871	6.4	2177
51 to 75	872	7.5	828	24.9	1557
76 to 90	1105	4.9	1282	11.0	647
91 to 100	1358	9.1	1566	7.3	162

*State of New Mexico, Department of Finance and Administration Statistics: *Public School Finance*, 1973-74.
**Coefficient of variation.

TABLE N-2

NEW MEXICO SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER ADM FY 1974 AND FY 1975 BY RANK OF ASSESSED VALUATION 1973 PER ADM FY 1975

		Average Expenditure Net of Transportation Per ADM*				
		FY 1974		FY 1975		
Non-Cumulative Percent of School Districts by Rank (N = 88)	Average Assessed Valuation 1973 per ADM FY 1975	Amount	Variation Index**	Amount	Variation Index**	Average ADM FY 1975
Total	$18067	$ 889	23.8%	$1022	24.9%	3116
0 to 10%	3663	760	5.5	869	5.9	2079
11 to 25	6721	776	10.8	847	5.7	5209
26 to 50	9768	805	18.1	922	19.0	6029
51 to 75	16925	908	21.6	1067	22.5	1591
76 to 90	27811	1032	26.6	1219	25.4	1067
91 to 100	57861	1126	20.2	1277	21.8	693

*State of New Mexico, Department of Finance and Administration, *Statistics: Public School Districts*, 1973-74. Includes the following functions: Administration, instruction, attendance, health, plant operation, plant maintenance and fixed charges.
**Coefficient of variation.

TABLE N-3

NEW MEXICO SCHOOL DISTRICTS: STATE BASIC PROGRAM AID PER ADM FY 1975 BY RANK OF STATE OPERATING AID PER ADM FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 88)	Basic Program Aid Per ADM* FY 1974 Amount	FY 1974 Variation Index**	FY 1975 Amount	FY 1975 Variation Index**	Average ADM FY 1975
Total	$566	30.4%	$ 766	33.9%	3116
0 to 10%	456	.9	630	13.0	14368
11 to 25	463	.2	617	25.4	6053
26 to 50	475	1.3	682	18.0	2189
51 to 75	513	4.3	670	31.8	619
76 to 90	693	11.5	993	21.2	249
91 to 100	996	12.2	1233	14.6	128

*State of New Mexico, Department of Finance and Administration, *Statistics: Public School Districts*, 1973-74.
**Coefficient of variation.

TABLE N-4

NEW MEXICO SCHOOL DISTRICTS: STATE BASIC PROGRAM AID PER ADM FY 1974 AND FY 1975 BY RANK OF ASSESSED VALUATION 1973 PER ADM FY 1975

Non-Cumulative Percent of School Districts by Rank (N = 88)	Average Assessed Valuation FY 1973 per ADM FY 1975	Average Basic Program Aid Per ADM* FY 1974 Amount	FY 1974 Variation Index**	FY 1975 Amount	FY 1975 Variation Index**	Average ADM FY 1975
Total	$ 18067	$566	30.4%	$766	33.9%	3116
0 to 10%	3663	478	3.1	753	12.4	2079
11 to 25	6721	470	2.3	677	15.5	5209
26 to 50	9768	518	17.0	764	23.4	6029
51 to 75	16925	597	27.3	858	33.0	1591
76 to 90	27811	690	37.4	859	42.7	1067
91 to 100	57861	659	38.4	557	59.8	693

*State of New Mexico, Department of Finance and Administration, *Statistics: Public School Districts*, 1973-74.
**Coefficient of variation.

TABLE N-5

NEW MEXICO SCHOOL DISTRICTS: DISTRICT LEVY FY 1975 BY RANK OF DISTRICT LEVY FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 88)	Average District Levy Per $1000 Assessed Valuation* FY 1974 Amount	FY 1974 Variation Index**	FY 1975 Amount	FY 1975 Variation Index**	Average ADM FY 1975
Total	$4.12	19.2%	$10.73	12.0%	3116
0 to 10%	2.22	0.0	9.17	8.1	4639
11 to 25	3.67	28.3	10.45	10.1	9516
26 to 50	4.45	0.0	11.15	0.0	1488
51 to 75	4.45	0.0	10.70	19.9	1656
76 to 90	4.45	0.0	11.15	0.0	1808
91 to 100	4.57	5.3	11.15	0.0	1782

*State of New Mexico Department of Finance and Administration, *Statistics: Public School Finance*, 1973-74.
**Coefficient of variation.

TABLE N-6

NEW MEXICO SCHOOL DISTRICTS: DISTRICT LEVY FY 1974 AND FY 1975 BY RANK OF ASSESSED VALUATION 1973 PER ADM FY 1975

Non-Cumulative Percent of School Districts by Rank (N = 88)	Average Assessed Valuation 1973 Per ADM FY 1975	District Levy Per $1000 Assessed Valuation* FY 1974 Amount	FY 1974 Variation Index**	FY 1975 Amount	FY 1975 Variation Index**	Average ADM FY 1975
Total	$18067	$4.12	19.2%	$10.73	12.0%	3116
0 to 10%	3663	4.45	0.0	11.15	0.0	2079
15 to 25	6721	3.94	24.8	9.87	28.3	5209
26 to 50	9768	4.04	21.7	10.74	8.2	6029
51 to 75	16925	4.15	18.9	10.98	6.0	1591
76 to 90	27811	3.86	25.2	10.64	9.2	1067
91 to 100	57861	4.57	5.3	11.15	0.0	693

*State of New Mexico, Department of Finance and Administration, *Statistics: Public School Districts*, 1973-74.
**Coefficient of variation.

TABLE N-7

NEW MEXICO SCHOOL DISTRICTS: AVERAGE ASSESSED VALUATION 1972 PER ADM FY 1974 AND AVERAGE ASSESSED VALUATION 1973 PER ADM FY 1975

Non-Cumulative Percent of School Districts by Rank (N = 88)	Average Assessed Valuation Per ADM* FY 1974 Amount	FY 1974 Variation Index**	FY 1975 Amount	FY 1975 Variation Index**	Average ADM FY 1975
Total	$16207	93.2%	$18067	96.4%	3116
0 to 10%	3104	29.2	3663	33.2	2079
11 to 25	5379	84.1	6721	10.7	5209
25 to 50	9267	14.7	9768	18.0	6029
51 to 75	14950	14.4	16925	17.0	1591
76 to 90	24942	9.8	27811	11.1	1067
91 to 100	50823	43.9	57861	45.0	693

*State of New Mexico, Department of Finance and Administration, *Statistics: Public School Districts*, 1973-74.
**Coefficient of variation.

TABLE U-1

UTAH SCHOOL DISTRICTS: STATE AND LOCAL CURRENT REVENUES PER ADA FY 1974 BY RANK OF STATE AND LOCAL CURRENT REVENUES PER ADA FY 1973

Non-Cumulative Percent of School Districts by Rank (N = 40)	Current Revenues Per ADA* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$ 701	20.5%	$ 782	23.4%	6572
0 to 10%	565	5.8	625	10.6	13819
11 to 25	593	0.8	674	1.9	7264
26 to 50	619	1.9	680	2.9	11264
51 to 75	691	3.6	747	6.7	4601
76 to 90	834	10.3	944	14.5	711
91 to 100	1031	3.9	1203	6.9	280

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74.
**Coefficient of variation.

TABLE U-2

UTAH SCHOOL DISTRICTS: STATE AND LOCAL CURRENT REVENUES PER ADA FY 1973 AND FY 1974 BY RANK OF ASSESSED VALUATION 1973 PER ADA FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 40)	Average Assessed Valuation 1973 Per ADA FY 1974	State & Local Current Revenues Per ADA* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$10217	$701	20.5%	$782	23.4%	6572
0 to 10%	4871	613	8.8	690	9.9	14201
11 to 25	6298	598	2.8	674	2.7	14674
26 to 50	8107	577	22.2	834	23.0	3974
51 to 75	10974	670	17.2	740	22.2	4455
76 to 90	14320	753	11.4	842	17.6	5018
91 to 100	18674	806	31.3	924	37.2	910

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74. Includes during 1972-73: Total local and state contributions, basic board and ruled programs, net of state-supported basic program transportation. Includes during 1973-74: Total local-state amounts, estimated basic and voted state-supported programs.

**Coefficient of variation.

TABLE U-3

UTAH SCHOOL DISTRICTS: STATE BASIC AID NET OF TRANSPORTATION AID PER ADA FY 1974 BY RANK OF STATE BASIC AID NET OF TRANSPORTATION PER ADA FY 1973

Non-Cumulative Percent of School Districts by Rank (N = 40)	State Basic Aid Net of Transportation Aid Per ADA* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$395	28.6%	$519	34.7%	6572
0 to 10%	230	19.6	279	37.6	7378
11 to 25	304	7.6	375	14.7	7016
26 to 50	360	4.7	482	7.3	11315
51 to 75	397	4.3	511	10.0	7127
76 to 90	486	10.1	623	17.8	957
91 to 100	642	7.8	930	12.8	280

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74.

**Coefficient of variation.

TABLE U-4

UTAH SCHOOL DISTRICTS: STATE BASIC AID NET OF TRANSPORTATION AID PER ADA FY 1973 AND FY 1974 BY DECILE OF AVERAGE ASSESSED VALUATION 1974 PER ADA FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 40)	Average Assessed Valuation 1973 Per Pupil FY 1974	Average State Basic Aid Net of Transportation Aid Per ADA* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$10217	$395	28.6%	$519	34.7%	6572
0 to 10%	4871	403	8.9	556	10.4	14201
11 to 25	6298	369	3.0	501	2.4	14674
26 to 50	8107	460	28.0	623	31.1	3974
51 to 75	10974	349	30.4	449	40.1	4455
76 to 90	14320	390	26.7	484	32.9	5018
91 to 100	18674	385	52.2	473	68.1	910

*State of Utah, State Board of Education, *Annual Estimated Minimum School Reports of Utah School Districts*, 1972-73, 1973-74.

**Coefficient of variation.

TABLE U-5

UTAH SCHOOL DISTRICTS: TOTAL MAINTENANCE AND OPERATION LEVY FY 1974 BY RANK OF TOTAL MAINTENANCE AND OPERATION LEVY FY 1973

Non-Cumulative Percent of School Districts by Rank (N = 40)	Average Total Maintenance and Operation Levy Per $1000 Assessed Valuation* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$27.89	13.4%	$28.47	12.6%	6572
0 to 10%	21.40	11.9	23.92	8.1	1087
11 to 25	24.06	4.5	25.83	4.2	1260
26 to 50	27.50	3.5	28.25	2.2	6817
51 to 75	28.61	1.2	27.69	12.2	6337
76 to 90	31.18	5.3	31.52	6.4	5931
91 to 100	34.36	2.9	34.91	2.8	20965

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74.
**Coefficient of variation.

TABLE U-6

UTAH SCHOOL DISTRICTS: TOTAL MAINTENANCE AND OPERATION TAX RATES FY 1973 AND FY 1974 BY RANK OF ASSESSED VALUATION 1973 PER ADA FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 40)	Average Assessed Valuation 1973 Per ADA FY 1974	Total Maintenance and Operation Tax Rates Per $1000 Assessed Valuation* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$10217	$27.89	13.4%	$28.47	12.6%	6572
0 to 10%	4871	28.39	1.7	28.39	1.7	14201
11 to 25	6298	28.91	8.8	29.35	8.5	14674
26 to 50	8107	29.66	15.0	29.52	17.4	3974
51 to 75	10974	27.95	9.4	28.97	8.9	4455
76 to 90	14320	26.94	15.0	27.29	14.1	5018
91 to 100	18674	22.71	16.3	25.12	11.8	910

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74.
**Coefficient of variation.

TABLE U-7

UTAH SCHOOL DISTRICTS: ASSESSED VALUATION 1972 PER ADA FY 1973 AND ASSESSED VALUATION 1973 PER ADA FY 1974

Non-Cumulative Percent of School Districts by Rank (N = 40)	Average Assessed Valuation Per ADA* FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average ADA FY 1974
Total	$ 9526	43.2%	$10217	41.3%	6572
0 to 10%	4502	12.2	4871	12.3	14201
11 to 25	5722	6.5	6298	6.2	14674
26 to 50	7508	13.1	8107	11.3	3974
51 to 75	10070	6.0	10974	11.3	4455
76 to 90	13395	9.9	14320	4.8	5018
91 to 100	18141	13.9	18674	15.0	910

*State of Utah, State Board of Education, *Annual Estimated Minimum School Report of Utah School Districts*, 1972-73, 1973-74.
**Coefficient of variation.

TABLE W-1

WISCONSIN UNIFIED SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1974 BY DECILE OF CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1973*

Average Current Expenditure Net of Transportation per Member

Decile (N=369)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership for Aid Purposes FY 1974
Total	$ 791	14.4%	$ 915	14.1%	2,410
1	651	3.2	761	4.7	1,448
2	689	1.2	809	4.8	1,180
3	716	1.1	829	3.1	1,778
4	741	9.4	862	3.9	1,643
5	762	7.9	891	4.0	1,147
6	785	8.9	907	4.9	2,171
7	805	7.4	932	4.2	1,570
8	838	1.8	962	3.5	3,550
9	896	2.5	1,035	5.9	2,362
10	1,031	13.6	1,171	13.7	7,382

*State of Wisconsin, Department of Public Instruction, Computer tape summary of *Annual Report of School Districts*, 1973, 1974. "Current expenditure" includes the following functions: administration, instruction, attendance services, health services, plant operation, plant maintenance, and fixed charges.
**Coefficient of variation.

TABLE W-2

WISCONSIN UNIFIED SCHOOL DISTRICTS: CURRENT EXPENDITURE NET OF TRANSPORTATION PER MEMBER FY 1973 AND FY 1974 BY DECILE OF EQUALIZED VALUATION 1973 PER MEMBER FY 1974*

Average Current Expenditure Net of Transportation per Member

Decile (N=369)	Average Equalized Valuation 1973 per Member FY 1974	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership for Aid Purposes FY 1974
Total	$44,601	$791	14.4%	$ 915	14.1%	2410
1	25,625	787	18.9	919	17.1	923
2	30,600	752	10.1	873	11.8	1322
3	33,921	755	10.2	879	9.0	1488
4	30,984	771	9.9	888	10.5	1498
5	40,095	766	11.2	897	11.9	2420
6	43,395	785	11.5	906	11.1	2435
7	46,556	799	12.5	921	12.9	5656
8	50,567	770	8.4	899	8.7	3116
9	56,553	824	12.7	937	12.8	3075
10	83,117	900	20.9	1,039	19.9	2210

*State of Wisconsin, Department of Public Insyruction, Computer tape summary of *Annual Report of School Districts*, 1973, 1974 "Current Expenditure" includes the following functions: administration, insiruction, attendance services, health services, plant operation, plant maintenance and fixed charges.
**Coefficient of variation.

TABLE W-3

WISCONSIN UNIFIED SCHOOL DISTRICTS: STATE GENERAL AID PER MEMBER FY 1974 BY DECILE OF STATE GENERAL AID PER MEMBER FY 1973*

Average State General Aid Per Member

Decile (N=389)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership for Aid Purposes FY 1974
Total	$309	49.4%	$498	36.1%	2410
1	74	13.5	160	40.6	2903
2	121	21.4	315	17.8	3576
3	192	9.4	401	9.5	5721
4	239	5.4	440	14.1	1980
5	287	5.2	483	7.2	3124
6	339	3.2	540	6.7	1789
7	380	3.7	593	4.9	1832
8	419	2.3	620	5.0	1160
9	463	3.7	663	5.1	1126
10	580	14.8	775	17.0	845

*State of Wisconsin, Department of Public Instruction, Computer tape summary of *Annual Report of school Districts*, 1973, 1974. "Member" is defined as "member for aid purposes."
**Coefficient of variation.

TABLE W-4

WISCONSIN UNIFIED SCHOOL DISTRICTS: STATE GENERAL AID PER MEMBER FY 1973 AND FY 1974 BY DECILE OF EQUALIZED VALUATION 1973 PER MEMBER FY 1974*

Average General Aid per Member

Decile (N=389)	Average Equalized Valuation 1973 per Member FY 1974	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership for Aid Purposes FY 1974
Total	$44,601	$309	49.4%	$498	36.1%	2410
1	25,265	535	23.0	755	17.1	923
2	30,600	467	13.5	664	10.4	1322
3	33,921	413	12.8	620	8.5	1488
4	36,894	378	16.1	586	10.2	1498
5	40,095	346	15.0	547	11.0	2420
6	43,395	283	17.0	485	10.1	2435
7	46,556	247	19.9	452	10.2	5656
8	50,657	186	26.9	385	10.1	3116
9	56,553	147	55.8	325	16.9	3025
10	83,117	77	20.8	154	40.5	2210

*State of Wisconsin, Department of Public Instruction, Computer tape summary of *Annual Report of School Districts*, 1973, 1974.
**Coefficient of variation.

TABLE W-5

WISCONSIN UNIFIED SCHOOL DISTRICTS: SCHOOL OPERATION TAX LEVY FY 1974 PER $1000 EQUALIZED VALUATION 1973 BY DECILE OF SCHOOL OPERATION TAX LEVY FY 1973 PER $1000 EQUALIZED VALUATION 1972*

Average School Operation Levy Per $1000 Equalized Valuation

Decile (N=389)	FY 1973 Amount	FY 1973 Variation Index**	FY 1974 Amount	FY 1974 Variation Index**	Average Membership for Aid Purposes FY 1974
Total	$15.31	15.3%	$11.46	19.5%	2,410
1	11.08	14.3	9.39	22.8	1,298
2	13.19	2.7	10.11	15.0	1,916
3	14.13	1.4	10.72	14.2	1,247
4	14.65	1.0	10.67	16.4	2,152
5	15.06	0.8	11.21	14.2	2,126
6	15.54	0.8	11.65	16.5	2,405
7	15.99	0.9	11.54	12.7	1,404
8	16.61	1.0	12.28	14.3	3,798
9	17.42	1.8	12.64	13.3	2,211
10	19.53	9.8	14.50	17.6	5,628

*State of Wisconsin, State Department of Public Instruction, Computer tape summary of *Annual Report of School Districts*, 1973, 1974.
**Coefficient of variation.

TABLE W-6

WISCONSIN UNIFIED SCHOOL DISTRICTS: SCHOOL OPERATION TAX LEVY FY 1973 AND FY 1974 BY DECILE OF EQUALIZED VALUATION 1973 PER MEMBER FY 1974*

Average School Operation Tax Levy Per $1000 Equalized Valuation

Decile (N=389)	Average Equalized Valuation 1973 per Member FY 1974	FY 1973** Amount	FY 1973** Variation Index***	FY 1974** Amount	FY 1974** Variation Index***	Average Membership for Aid Purposes FY 1974
Total	$44,601	$15.31	15.3%	$11.46	19.5%	2,410
1	25,675	14.41	25.4	10.81	29.3	923
2	30,600	15.50	13.8	10.91	22.5	1,322
3	33,921	14.74	12.7	10.61	17.4	1,488
4	36,984	15.26	11.9	11.23	15.8	1,498
5	40,095	15.39	14.0	11.56	16.7	2,420
6	43,395	15.73	11.5	11.28	16.8	2,435
7	46,556	16.03	14.2	11.72	16.3	5,656
8	50,657	15.29	9.9	11.75	14.7	3,116
9	56,553	16.50	11.5	12.48	15.0	3,025
10	83,117	14.21	19.7	12.31	23.1	2,210

*State of Wisconsin, Department of Public Instruction, computer tape summary of *Annual Report of School Districts*, 1973, 1974.
**Calendar 1972 equalized valuation used to compute FY 1973 tax rate, calendar 1973 equalized valuation used to compute FY 1974 tax rate.
***Coefficient of variation.

TABLE W-7

WISCONSIN UNIFIED SCHOOL DISTRICTS: EQUALIZED VALUATION 1973 PER MEMBER FY 1974 BY DECILE OF EQUALIZED VALUATION 1972 PER MEMBER FY 1973*

Average Equalized Valuation

Decile (N=369)	1972 per Member FY 1973		1973 per Member FY 1974		Average Membership for Aid Purposes FY 1974
	Amount	Variation Index**	Amount	Variation Index**	
Total	$34,590	41.4%	$44,601	41.2%	2,410
1	18,553	16.2	26,858	27.1	913
2	22,975	2.5	31,025	7.8	1,053
3	25,460	3.8	33,866	5.8	1,314
4	28,181	2.6	36,790	8.1	1,543
5	30,848	3.0	40,092	5.8	1,791
6	34,049	2.5	43,956	6.4	3,296
7	36,780	2.0	46,199	11.0	2,187
8	40,102	3.1	49,953	6.9	5,642
9	44,792	3.8	55,690	8.0	3,731
10	64,987	33.7	82,609	38.4	2,633

*State of Wisconsin, Department of Public Instruction, computer tape summary of *Annual Report of School Districts*, 1973, 1974.
**Coefficient of variation.